

Amendments to the Specification:

Please replace the entire specification with the annexed Substitute Specification. A version showing all of the changes made is also annexed hereto.

Please insert the following Abstract following the claims in the specification. Annexed hereto is the Abstract on a separate sheet.

--ABSTRACT

19 A method of producing a depth map for use in the conversion of 2D images into stereoscopic images includes identifying at least one object within a 2D image; allocating an identifying tag to each object; allocating a depth tag to each object; and determining and defining an outline of each object.--
